

**IN THE ABSTRACT:**

**Kindly replace the Abstract with the following:**

A method and a device are provided, in which a signal is encoded to obtain a bit-stream. Blocks of quantized transform coefficients are provided. Transform coefficients corresponding to higher frequencies are attenuated more than coefficients corresponding to lower frequencies. For attenuating higher-frequency coefficients, the invention provides a curve (QC) with higher quantization step-size ( $Q_{ADD}$ ) for transform coefficients ( $C_i$ ) corresponding to higher frequencies. Because this additional quantization step size ( $Q_{ADD}$ ) is put in the resulting bit-stream, the reconstruction is performed with an original quantization step-size, without taking the additional quantizing into account. Therefore, a reconstructed coefficient will have a lower value than an original coefficient ( $C_i$ ). Bit rates can easily be regulated by shifting the curve (QC) to lower or higher frequencies and/or multiplying the curve (QC).

**Fig-3**